PART IV

Section 2-C

RULES, ORDERS AND NOTIFICATIONS UNDER MYSORE ACTS AND ORDINANCES.

NOTIFICATIONS.

No. Fl. 3899—S.T. 25-51-2, dated Bangalore, the 5th October 1951.

In exercise of the powers conferred by Section 6 of the Mysore Sales-Tax Act, 1948, (Mysore Act No. XLVI of 1948), His Highness the Maharaja of Mysore is pleased to exempt the sale of tractors, their parts and accessories or their component parts from the additional tax leviable under sub-section (2) of Section 3 of the said Act, throughout the State of Mysore.

By Order of His Highness the Maharaja,

No. Fl. 4032-33—S.T. 26-51-2, dated Bangalore, 6th October 1951.

The following draft of an amendment to the Mysore Sales-Tax Rules, 1948, which is proposed to be made in exercise of the powers conferred by Section 25 of the Mysore Sales-Tax Act, 1948 (Mysore Act XLVI of 1948), is hereby published for the information of all persons likely to be affected thereby as required by sub-section (4) of the said section.

Notice is hereby given that the draft will be taken into consideration after four weeks from the date of publication of this notification in the *Mysore Gazette*.

Objections or suggestions, if any, to the said draft may be sent to the Secretary to Government, Finance Department, Public Offices, Bangalore, *through* the Commissioner of Sales-Tax in Mysore, Bangalore, for consideration so as to reach the former within the said period of four weeks.

Draft Amendment.

In the Mysore Sales-Tax Rules, 1948, in rule 11 after sub-rule (7) the following sub-rule shall be inserted, namely :—

"(7-a) Where contrary to the provisions of clause (1) or (2) of Article 286 of the Constitution of India, a registered dealer has collected amounts by way of tax or taxes,—

(i) if the amount has been credited to Government, the assessing authority shall refund such amount to such dealer with the direction that the said dealer shall refund it to the respective persons from whom he collected the tax or taxes within a period of three months from the date of refund of such amount ;

(ii) if the amount has not been credited to Government, such dealer may, with the permission of the assessing authority, refund such amount to the respective persons from whom he collected the tax or taxes within a period of three months from the date of permission of the assessing authority.

In all cases of refund under clause (i) or (ii), the registered dealer shall furnish proof to the satisfaction of the assessing authority that the refunds have actually been made by him to the persons from whom the amount was collected as tax or taxes. In the absence of such proof being furnished within the period of three months specified above, the assessing authority shall issue a notice to such dealer to credit such amount to Government, and on default to credit the amount accordingly, such amount shall be recoverable under sub-section (2) of Section 11.

The assessing authority may, in the case of any registered dealer, from time to time, extend the period of three months, specified in this sub-rule by such period not exceeding one year in the aggregate.

This sub-rule shall remain in force for a period of one year from the first day of October 1951.

By Order of His Highness the Maharaja,

M. SHAMANNA,
Secretary to Government,
Finance Department.